



Application for Automatic Six-Month Extension of Time to File for Individuals (with instructions)

IT-370

Instructions

New for 2009

- Fee for payments returned by banks** — A new law allows the Tax Department to charge a \$50 fee when a check, money order, or electronic payment is returned by a bank for nonpayment. However, if an electronic payment is returned as a result of an error by the bank or the department, the department won't charge the fee. If your payment is returned, we will send a separate bill for \$50 for each return or other tax document associated with the returned payment.
- Note to paid preparer:** Recent Tax Law changes require certain paid tax return preparers and facilitators of refund anticipation loans (RALs) and refund anticipation checks (RACs) to register electronically with the Tax Department. Unless they are facilitators of RALs or RACs, this new registration requirement does not apply to attorneys, public accountants, and certified public accountants registered with or licensed by New York State, or to their employees who prepare returns under their direct supervision. Access our Web site at www.nystax.gov for additional information regarding the Tax Preparer Registration Program.

Ask for your extension online — Instead of using paper Form IT-370 to request an extension of time to file, you can complete your request for free through the *Online Tax Center* on our Web site (at www.nystax.gov). In addition, certain tax preparation software packages offer an e-file option for requesting an extension. The online and e-file options provide you with a confirmation that we received your extension request. **Note:** If your paid preparer is required to e-file your personal income tax return, the preparer must e-file your extension request.

General information

Purpose — File Form IT-370 on or before the due date of the return to get an automatic six-month extension of time to file Form IT-150, *Resident Income Tax Return (short form)*, Form IT-201, *Resident Income Tax Return (long form)*, or Form IT-203, *Nonresident and Part-Year Resident Income Tax Return* (including attachments).

If you are requesting an extension of time to file using Form IT-370 or a copy of federal Form 4868, you may still file Form IT-150, Form IT-201, or Form IT-203 electronically, provided you meet the conditions for electronic filing as listed in the instructions for the forms.

If you have to file Form Y-203, *Yonkers Nonresident Earnings Tax Return*, the time to file is automatically extended when you file Form IT-370. For more information on who is required to file Form Y-203, see the instructions for the form.

We cannot grant an extension of time to file for more than six months if you live in the United States.

Payment of tax — To obtain an extension of time to file, you must make full payment of the properly estimated tax balances due. Payment may be made by check or money order enclosed with Form IT-370.



Special condition codes — If you qualify for one of the special conditions shown below, enter the specified 2-digit code on your Form IT-370.

Code E3 Out of the country — Enter this code if you qualify for an automatic two-month extension of time to file your federal and New York State income tax returns because you are out of the country (for additional information see, *When to file/important dates*, on the back cover of the instructions of the return you are filing) **and** you need an additional four months to file. Also enter special condition code **E3** on Form IT-150, Form IT-201, or Form IT-203 when you file your return.

Code E4 Nonresident aliens — Enter this code if you are a U.S. nonresident alien for federal income tax purposes and you qualify to file your federal and New York State income tax returns on June 15, 2010, **and** you need an additional six months to file (December 15, 2010). Also enter special condition code **E4** on Form IT-201 or Form IT-203 when you file your return.

Extension of time to file beyond six months — You may qualify for an extension of time to file beyond six months under section 157.3(b)(1) of the personal income tax regulations because you are outside the United States and Puerto Rico, or you intend to claim nonresident status under section 605(b)(1)(A)(ii) of the Tax Law (548-day rule), as explained in Publication 88, *General Tax Information for New York State Nonresidents and Part-Year Residents*.

To request an extension of time to file beyond six months, enter special condition code **E5** on Form IT-150, Form IT-201, or Form IT-203 when you file your return. If you qualify under section 157.3(b)(1)(i) of the personal income tax regulations, attach a copy of the letter you sent the IRS to request the additional time to file. If you received a federal extension to qualify for the federal foreign earned income exclusion and/or the foreign housing exclusion or deduction, attach a copy of the approved federal Form 2350, *Application for Extension of Time to File U.S. Income Tax Return*.

When to file — File **one** completed Form IT-370 on or before the filing deadline for your return. For calendar year 2009, the filing deadline is April 15, 2010. For fiscal-year filers, the filing deadline is the fifteenth day of the fourth month following the close of your tax year. Extension applications filed after the filing deadline of the return are invalid.

How to file — Complete Form IT-370 for the return that you are extending the time to file. File it, along with payment for any tax due, on or before the due date of your return. Use the worksheet on the back to determine if a payment is required.

A husband and wife who file separate returns must complete separate Forms IT-370. Do not include your spouse's SSN or name on your separate Form IT-370.

Acceptance of federal Form 4868, Application for Automatic Extension of Time To File U.S. Individual Income Tax Return — If you expect to

▼ Detach here ▼ Do not attach to your return.



Application for Automatic Six-Month Extension of Time to File for Individuals

IT-370

Paid preparer? Mark an **X** in the box and complete the back

Your social security number (SSN)	Spouse's SSN (only if filing a joint return)		
Your first name and middle initial	Your last name		
Spouse's first name and middle initial	Spouse's last name		
Mailing address (number and street or rural route)		Apartment number	
City, village, or post office (see instructions)	State	ZIP code	
E-mail:			

Enter your **2-digit special condition code** if applicable (see instructions)

Mark an **X** in the box for each tax that you are subject to:

New York State tax New York City tax Yonkers tax

Dollars Cents

1 Sales and use tax

2 Total payment



receive a refund or anticipate having no amount of New York State, New York City, or Yonkers income tax or state or local sales or use tax remaining unpaid as of the due date of your return, we will accept a copy of federal Form 4868 in place of Form IT-370. Send us a copy of federal Form 4868 on or before the due date of your return. Write **New York State Copy** at the top of the form.

Penalties — Late payment penalty — If you do not pay your income tax liability when due (determined with regard to any extension of time to pay), you will have to pay a penalty of 1/2 of 1% of the unpaid amount for each month or part of a month it is not paid, up to a maximum of 25%. The penalty will not be charged if you can show reasonable cause for paying late. This penalty is in addition to the interest charged for late payments.

Reasonable cause will be presumed with respect to the addition to tax for late payment of income tax if the requirements relating to extensions of time to file have been complied with, the balance due shown on the income tax return, reduced by any sales or use tax that is owed, is no greater than 10% of the total New York State, New York City, and Yonkers income tax shown on the income tax return, and the balance due shown on the income tax return is paid with the return.

Penalties — Late filing penalty — If you do not file your Form IT-150, Form IT-201, or Form IT-203 when due (determined with regard to any extension of time to file), or if you do not file Form IT-370 on time and obtain an extension of time to file, you will have to pay a penalty of 5% of the income tax due for each month, or part of a month, the return is late, up to a maximum of 25%. However, if your return is not filed within 60 days of the time prescribed for filing a return (including extensions), this penalty will not be less than the lesser of \$100 or 100% of the amount required to be shown as income tax due on the return reduced by any tax paid and by any credit that may be claimed. The penalty will not be charged if you can show reasonable cause for filing late.

Interest — Interest will be charged on income tax or sales or use tax that is not paid on or before the due date of your return, even if you received an extension of time to file your return. Interest is a charge for the use of money and in most cases may not be waived. Interest is compounded daily and the rate is adjusted quarterly.

Specific instructions

See the instructions for your tax return for the *Privacy notification* or if you need help contacting the Tax Department.

Name and address box — Enter your name (both names if filing a joint application), address and social security number(s). Failure to provide a social security number may invalidate this extension. If you do not have a social security number, enter **do not have one**. If you do not have a social security number, but have applied for one, enter **applied for**.

Foreign addresses — Enter the information in the following order: city, province or state, and then country (all in the *City, village, or post office box*). Follow the country's practice for entering the postal code. **Do not abbreviate the country name.**

Worksheet instructions

Complete the following worksheet to determine if you must make a payment with Form IT-370.

If you enter an amount on lines 1, 2, or 3 of this worksheet, mark an **X** in the appropriate box on the front of this form.

Line 1 — Enter the amount of your New York State income tax liability for 2009 that you expect to enter on Form IT-150, line 29; Form IT-201, line 46; or Form IT-203, line 50.

Line 2 — Enter the amount of your New York City income tax liability for 2009 that you expect to enter on Form IT-150, line 32; Form IT-201, line 54; or Form IT-203, line 52c.

Line 3 — Enter the amount of your Yonkers income tax liability for 2009 that you expect to enter on Form IT-150, lines 33 and 34; Form IT-201, lines 55, 56, and 57; or Form IT-203, lines 53 and 54.

Line 4 — Enter the amount of sales and use tax, if any, that you will be required to report when you file your 2009 return. See the instructions for your NYS income tax return for information on how to compute your sales and use tax. Also enter this amount on line 1 on the front of this form.

Line 6 — Enter the amount of 2009 income tax already paid that you expect to enter on Form IT-150, line 50; Form IT-201, line 76; or Form IT-203, line 66 (excluding the amount paid with Form IT-370).

Worksheet	
1 New York State income tax liability for 2009	1. _____
2 New York City income tax liability for 2009 ...	2. _____
3 Yonkers income tax liability for 2009	3. _____
4 Sales and use tax due for 2009 (enter this amount here and on line 1 on the front)	4. _____
5 Total taxes (add lines 1 through 4)	5. _____
6 Total 2009 income tax already paid	6. _____
7 Total payment (subtract line 6 from line 5 and enter this amount here and on line 2 on the front). If line 6 is more than line 5, enter 0	7. _____

Note: You may be subject to penalties if you underestimate the balance due.

How to claim credit for payment made with this form

Include the amount paid with this form (on paper or online) on Form IT-150, line 49; Form IT-201, line 75; or Form IT-203, line 65.

For more information, see the line instructions for the return you file.

Where to file

If you are enclosing a payment with this extension request, mail Form IT-370 with your payment to: **Extension Request, PO Box 4125, Binghamton NY 13902-4125.**

If the balance due on the front of this form is 0 or if you intend to pay by credit card, mail Form IT-370 or a copy of federal Form 4868 to: **Extension Request-NR, PO Box 4126, Binghamton NY 13902-4126.**

For information about private delivery services, see Publication 55, *Designated Private Delivery Services*.

Payment options — Full payment must be made of any balance due with this automatic extension of time to file. You may pay by check or money order. Make the check or money order payable to **New York State Income Tax** and write your social security number and **2009 Income Tax** on it.

If you want to make your payment by direct debit from your bank account, you must use the Tax Department's Web application or e-file your extension request. For additional information on debiting from your bank account and credit card payments, go to our Web site (at www.nystax.gov), and click

on the *Online Tax Center*. If you file online, you must print out a payment voucher to mail with your payment to ensure that your account is properly credited.

Paid preparers — When signing Form IT-370, you must enter your New York tax preparer registration identification number (NYTPRIN) if you are required to have one. Also, you must enter your federal preparer tax identification number (PTIN) if you have one; if not, you must enter your social security number.

Paid preparers may be subject to a penalty for failure to conform to certain requirements. For more information, see Publication 58, *Information for Income Tax Return Preparers*.

▼ Paid preparer must complete (see instructions) ▼	Date:
Preparer's signature	▶ Preparer's NYTPRIN
Firm's name (or yours, if self-employed)	▼ Preparer's SSN or PTIN
Address	● Employer identification number
E-mail:	Mark an X if self-employed <input type="checkbox"/>

